528601

sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross receip gas, electr rvice, includ any munic , wa- ter, h lic in its pr vided in this con- sumer gross receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the privilege of c sports provided club m

There is h percent upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined in chapter 99B, musement enterprises operated or the state of Iowa, such tax to be coll rator in the same manner as is prov ion of taxes upon the gross receipts of tickets or admission as provided in this section.

IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending
March 31, 1990

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE AND FINANCE
Information & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone (515) 281-5777

19-005
CPE-39386

THE QUARTER IN REVIEW
COMPUTED TAX BY BUSINESS GROUP
QUARTER ENDING MARCH 31, 1990

Computed tax during the first quarter of 1990 amounted to $166,259,891, an increase of 7.1 percent from the same quarter in 1989. The number of businesses filing returns decreased from 91,231 to 89,237 or -2.19 percent during the same period. This data indicates an increase in the average amount of taxable receipts reported per return.

Computed Tax by Business Group

During the first quarter of 1990, the Building Material & General Merchandise Groups showe the largest increase in computed tax with a 17.99 and 8.94 percent, respectively. The Utilities Group followed with a 8.70 percent increase. Eight business groups reported a decrease in the number of filers. The Miscellaneous Group increased 3.31 percent, while the Food Dealers (- 5.18 percent) and Building Materials (- 3.46 percent) Groups showed th largest decrease.

Business Group	# Bus. Mar. 89	# Bus. Mar. 90	% Change # Bus.	Computed Tax Mar. 89	Computed Tax Mar. 90	% Change Computed Tax
Nonresidents	53	67	26.42%	$ 442,614	$ 160,518	-63.73%
Utilities	2,219	2,185	-1.53%	27,355,040	29,734,658	8.70%
Building Materials	2,199	2,123	-3.46%	6,419,251	7,574,195	17.99%
General Merchandise	1,660	1,674	0.84%	17,431,119	18,989,681	8.94%
Food Dealers	1,815	1,721	-5.18%	9,541,012	9,913,812	3.91%
Motor Vehicle	4,793	4,661	-2.75%	8,685,301	9,083,947	4.59%
Apparel	2,107	2,113	0.28%	4,809,909	5,148,651	7.04%
Home Furnishings	2,699	2,609	-3.33%	5,911,818	6,231,762	5.41%
Eating and Drinking	7,045	7,023	-0.31%	14,677,636	15,896,347	8.30%
Specialty Retail	14,534	14,321	-1.47%	12,180,094	13,193,994	8.32%
Services	27,270	27,319	0.18%	21,298,292	22,326,402	4.83%
Wholesale Goods	7,775	7,825	0.64%	14,769,622	15,718,498	6.42%
Miscellaneous	10,559	10,909	3.31%	9,320,374	10,040,295	7.72%
Late Filers	6,503	4,687	-27.93%	2,335,934	2,247,131	-3.80%
TOTALS	91,231	89,237	- 2.19%	$155,178,016	$166,259,891	7.14%

USE TAX
THE YEAR IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending March 31, 1990

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	181	1.98%	$ 1,564,597	8.45%
Building Materials	187	2.05	236,776	1.29
General Merchandise	13	0.14	450,717	2.43
Food Dealers	20	0.22	19,985	0.11
Motor Vehicle	142	1.55	189,374	1.02
Apparel	49	0.54	79,498	0.43
Home Furnishings	278	3.04	488,757	2.64
Eating and Drinking	29	0.32	30,154	0.16
Specialty Retail	906	9.92	1,336,904	7.22
Services	1,474	16.14	2,150,701	11.62
Wholesale Goods	2,798	30.64	5,134,142	27.73
Miscellaneous	2,745	30.06	6,437,370	34.77
Late Filers	311	3.40	394,391	2.13
TOTAL	9,133	100.00%	$18,513,366	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
March 31, 1989 and 1990

Use Tax	1989	1990	% Change
Retailers			
Number of Returns	9,658	9,133	-5.44%
Computed Tax	$16,930,224	$18,513,366	9.35%
Motor Vehicle			
Number of Remits	140,140	141,655	1.08%
Computed Tax	$24,671,704	$25,165,556	2.00%
Consumers			
Number of Returns	4,974	5,149	3.52%
Computed Tax	$ 5,923,578	$ 6,277,511	5.97%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	67	$4,020,912	$160,518	.10%
ADAIR COUNTY				
GREENFIELD*	114	$4,411,549	$176,457	.11%
ADAIR	47	$1,306,071	$52,169	.03%
STUART	28	$838,194	$33,528	.02%
BRIDGEWATER	20	$220,477	$8,755	.01%
FONTANELLE	30	$340,220	$13,607	.01%
ORIENT	23	$306,532	$12,260	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	67	$420,429	$16,745	.01%
* TOTAL COUNTY *	329	$7,843,472	$313,521	.19%
ADAMS COUNTY				
CORNING*	105	$3,574,617	$142,948	.09%
PRESCOTT	10	$94,970	$3,799	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	63	$351,762	$14,070	.01%
* TOTAL COUNTY *	178	$4,021,349	$160,817	.10%
ALLAMAKEE COUNTY				
WAUKON*	139	$6,698,900	$267,946	.16%
LANSING	77	$1,437,034	$57,483	.03%
POSTVILLE	85	$4,732,525	$189,266	.11%
NEW ALBIN	33	$441,589	$17,663	.01%
HARPERS FERRY	25	$174,058	$6,964	.00%
NON-PERMIT	7	$160,222	$4,807	.00%
OTHER	115	$542,316	$21,691	.01%
* TOTAL COUNTY *	531	$14,186,644	$565,820	.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	259	$9,978,159	$399,130	.24%
CINCINNATI	11	$140,678	$5,626	.00%
MORAVIA	31	$266,885	$10,670	.01%
MOULTON	30	$333,213	$13,294	.01%
MYSTIC	18	$89,010	$3,562	.00%
NON-PERMIT	2	$1,011	$30	.00%
OTHER	115	$1,480,900	$59,223	.04%
* TOTAL COUNTY *	466	$12,289,856	$491,535	.30%
AUDUBON COUNTY				
AUDUBON*	141	$5,284,683	$211,353	.13%
EXIRA	47	$647,895	$25,908	.02%
KIMBALLTON	23	$232,424	$9,284	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	73	$457,100	$18,286	.01%
* TOTAL COUNTY *	284	$6,622,102	$264,831	.16%
BENTON COUNTY				
BELLE PLAINE	107	$3,417,431	$136,672	.08%
VINTON*	210	$8,049,480	$321,974	.19%
BLAIRSTOWN	36	$612,866	$24,514	.01%
SHELLSBURG	26	$468,481	$18,738	.01%
VAN HORNE	30	$489,144	$19,562	.01%
ATKINS	13	$277,101	$11,084	.01%
GARRISON	19	$125,566	$5,022	.00%
KEYSTONE	26	$653,114	$26,123	.02%
MT AUBURN	14	$89,609	$3,584	.00%
NEWHALL	32	$748,104	$29,926	.02%
NORWAY	21	$588,688	$23,547	.01%
URBANA	16	$233,386	$9,336	.01%
MALFORD	12	$327,513	$13,101	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	162	$1,207,343	$48,296	.03%
* TOTAL COUNTY *	724	$17,287,826	$691,479	.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,798	$138,211,745	$5,528,185	3.33%
CEDAR FALLS	867	$57,713,135	$2,308,433	1.39%
EVANSDALE	91	$1,951,885	$78,012	.05%
ELK RUN HTS	14	$400,529	$16,020	.01%
HUDSON	67	$1,912,494	$76,501	.05%
LA PORTE CITY	83	$1,707,628	$68,307	.04%
DUNKERTON	29	$433,992	$17,361	.01%
JANESVILLE	14	$219,674	$8,787	.01%
GILBERTVILLE	27	$327,743	$13,110	.01%
RAYMOND	17	$291,297	$11,653	.01%
NON-PERMIT	21	$174,626	$5,239	.00%
OTHER	83	$1,016,704	$40,665	.02%
* TOTAL COUNTY *	3,111	$204,361,452	$8,172,273	4.92%
BOONE COUNTY				
BOONE*	391	$20,917,377	$836,693	.50%
MADRID	73	$2,197,051	$87,845	.05%
OGDEN	71	$1,602,823	$64,102	.04%
BOXHOLM	13	$203,890	$8,133	.00%
PILOT MOUND	13	$71,329	$2,854	.00%
NON-PERMIT	2	$41,845	$1,255	.00%
OTHER	138	$2,142,900	$85,714	.05%
* TOTAL COUNTY *	701	$27,177,215	$1,086,596	.65%
BREMER COUNTY				
WAVERLY*	263	$14,924,241	$596,977	.36%
SUMNER	94	$2,556,245	$102,251	.06%
TRIPOLI	60	$1,315,648	$52,628	.03%
DENVER	67	$1,736,759	$69,471	.04%
JANESVILLE	27	$437,771	$17,511	.01%
READLYN	35	$794,857	$31,792	.02%
PLAINFIELD	23	$432,908	$17,316	.01%
NON-PERMIT	3	$494	$14	.00%
OTHER	143	$1,270,177	$50,807	.03%
* TOTAL COUNTY *	715	$23,469,100	$938,767	.56%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	241	$12,221,076	$488,825	.29%
JESUP	75	$1,949,082	$77,947	.05%
FAIRBANK	38	$1,148,479	$45,942	.03%
HAZLETON	38	$540,713	$21,629	.01%
LAMONT	25	$247,967	$9,921	.01%
WINTHROP	40	$910,414	$36,416	.02%
AURORA	17	$119,252	$4,771	.00%
BRANDON	18	$145,787	$5,830	.00%
QUASQUETON	17	$208,693	$8,348	.01%
ROWLEY	14	$67,219	$2,689	.00%
NON-PERMIT	1	$18,544	$556	.00%
OTHER	171	$1,453,517	$58,139	.03%
* TOTAL COUNTY *	695	$19,030,743	$761,013	.46%
BUENA VISTA COUNTY				
STORM LAKE*	380	$19,925,239	$796,978	.48%
ALTA	65	$2,472,711	$98,907	.06%
ALBERT CITY	38	$493,558	$19,746	.01%
MARATHON	16	$280,201	$11,200	.01%
NEWELL	43	$883,163	$35,326	.02%
SIOUX RAPIDS	57	$1,337,370	$53,493	.03%
LAKESIDE	13	$48,392	$1,936	.00%
REMBRANDT	16	$114,450	$4,578	.00%
LINN GROVE	13	$94,396	$3,775	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	82	$624,484	$24,940	.02%
* TOTAL COUNTY *	723	$26,273,964	$1,050,879	.63%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	60	$1,117,515	$44,690	.03%
GREENE	67	$1,465,385	$58,617	.04%
PARKERSBURG	73	$1,567,318	$62,698	.04%
SHELL ROCK	50	$814,260	$32,572	.02%
ALLISON*	60	$2,587,721	$103,508	.06%
APLINGTON	42	$897,242	$35,822	.02%
DUMONT	38	$634,912	$25,346	.02%
NEW HARTFORD	28	$355,288	$14,212	.01%
BRISTOW	12	$51,657	$2,068	.00%
NON-PERMIT	5	$14,661	$440	.00%
OTHER	134	$984,597	$39,356	.02%
* TOTAL COUNTY *	569	$10,490,556	$419,329	.25%
CALHOUN COUNTY				
LAKE CITY	94	$2,314,318	$92,573	.06%
MANSON	72	$1,687,354	$67,499	.04%
ROCKWELL CITY*	99	$2,917,356	$116,696	.07%
LOHRVILLE	31	$231,185	$9,247	.01%
POMEROY	40	$395,186	$15,804	.01%
FARNHAMVILLE	24	$511,027	$20,441	.01%
NON-PERMIT	3	$47,003	$1,411	.00%
OTHER	90	$344,481	$13,759	.01%
* TOTAL COUNTY *	453	$8,447,910	$337,430	.20%
CARROLL COUNTY				
CARROLL*	394	$23,391,202	$935,489	.56%
COON RAPIDS	66	$1,524,319	$60,902	.04%
MANNING	75	$1,977,365	$79,093	.05%
BREDA	41	$815,892	$32,634	.02%
GLIDDEN	41	$1,432,428	$57,296	.03%
ARCADIA	25	$608,225	$24,330	.01%
DEDHAM	15	$211,808	$8,472	.01%
HALDUR	16	$454,382	$18,175	.01%
TEMPLETON	26	$340,494	$13,618	.01%
NON-PERMIT	3	$9,052	$272	.00%
OTHER	93	$872,624	$34,905	.02%
* TOTAL COUNTY *	795	$31,637,791	$1,265,186	.76%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS COUNTY				
ATLANTIC*	341	$15,097,366	$603,905	.36%
ANITA	56	$986,639	$39,439	.02%
GRISWOLD	70	$1,077,572	$43,103	.03%
LEWIS	20	$140,378	$5,511	.00%
CUMBERLAND	19	$273,127	$10,927	.01%
MASSENA	25	$388,682	$15,543	.01%
WIOTA	10	$90,277	$3,612	.00%
NON-PERMIT	4	$24,631	$739	.00%
OTHER	99	$905,315	$36,211	.02%
* TOTAL COUNTY *	644	$18,983,987	$758,990	.46%
CEDAR COUNTY				
TIPTON*	158	$5,452,848	$218,110	.13%
DURANT	76	$2,099,158	$83,967	.05%
MECHANICSVILLE	37	$495,789	$19,830	.01%
WEST BRANCH	81	$1,189,714	$47,591	.03%
CLARENCE	47	$834,930	$33,391	.02%
LOWDEN	44	$775,041	$31,001	.02%
STANWOOD	36	$670,173	$26,799	.02%
BENNETT	23	$160,102	$6,381	.00%
NON-PERMIT	1	$731	$22	.00%
OTHER	121	$656,831	$26,167	.02%
* TOTAL COUNTY *	624	$12,335,317	$493,259	.30%
CERRO GORDO COUNTY				
MASON CITY*	998	$74,067,472	$2,962,428	1.78%
CLEAR LAKE	297	$11,003,768	$439,948	.26%
VENTURA	28	$361,455	$14,457	.01%
ROCKWELL	32	$360,060	$14,402	.01%
MESERVEY	14	$87,464	$3,500	.00%
SWALEDALE	14	$229,586	$9,185	.01%
THORNTON	24	$223,554	$8,941	.01%
NON-PERMIT	19	$99,270	$2,979	.00%
OTHER	141	$1,931,474	$77,256	.05%
* TOTAL COUNTY *	1,567	$88,364,103	$3,533,096	2.13%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	273	$11,925,913	$477,039	.29%
MARCUS	56	$1,478,040	$59,119	.04%
AURELIA	45	$672,179	$26,867	.02%
CLEGHORN	17	$151,840	$6,074	.00%
MERIDEN	10	$86,858	$3,474	.00%
QUIMBY	25	$558,918	$22,358	.01%
WASHTA	15	$61,695	$2,467	.00%
NON-PERMIT	3	$1,494	$45	.00%
OTHER	96	$489,092	$19,562	.01%
* TOTAL COUNTY *	550	$15,426,029	$617,005	.37%
CHICKASAW COUNTY				
NEW HAMPTON*	204	$6,747,178	$259,894	.16%
NASHUA	69	$1,491,330	$59,654	.04%
FREDERICKSBURG	54	$1,241,693	$49,667	.03%
LAWLER	22	$554,342	$22,174	.01%
ALTA VISTA	22	$222,857	$8,914	.01%
IONIA	16	$150,876	$6,034	.00%
NON-PERMIT	2	$885	$26	.00%
OTHER	130	$644,991	$25,791	.02%
* TOTAL COUNTY *	519	$11,054,152	$442,154	.27%
CLARKE COUNTY				
OSCEOLA*	193	$8,424,965	$337,001	.20%
MURRAY	27	$405,375	$16,214	.01%
NON-PERMIT	1	$2,482	$74	.00%
OTHER	66	$633,429	$25,338	.02%
* TOTAL COUNTY *	287	$9,466,251	$378,627	.23%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY COUNTY				
SPENCER*	473	$24,529,710	$980,855	.59%
EVERLY	30	$574,953	$22,997	.01%
PETERSON	34	$184,143	$7,366	.00%
FOSTORIA	11	$270,949	$10,838	.01%
ROYAL	26	$221,638	$8,864	.01%
WEBB	13	$170,516	$6,819	.00%
NON-PERMIT	7	$17,397	$523	.00%
OTHER	105	$553,853	$22,148	.01%
* TOTAL COUNTY *	699	$26,523,159	$1,060,410	.64%
CLAYTON COUNTY				
ELKADER*	110	$3,433,341	$137,329	.08%
GUTTENBERG	101	$2,580,326	$103,162	.06%
MONONA	73	$2,029,372	$81,174	.05%
STRAWBERRY PT	64	$1,126,283	$45,054	.03%
EDGEWOOD	44	$722,505	$28,899	.02%
GARNAVILLO	42	$814,535	$32,581	.02%
MARQUETTE	19	$151,224	$6,049	.00%
MCGREGOR	68	$702,769	$28,113	.02%
FARMERSBURG	13	$121,299	$4,851	.00%
LUANA	19	$220,138	$8,805	.01%
VOLGA CITY	15	$160,201	$6,408	.00%
NON-PERMIT	6	$46,295	$1,389	.00%
OTHER	167	$745,774	$29,826	.02%
* TOTAL COUNTY *	741	$12,854,062	$513,640	.31%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	819	$51,980,315	$2,079,219	1.25%
DE WITT	177	$6,681,114	$267,248	.16%
CAMANCHE	81	$1,395,596	$55,825	.03%
DELMAR	12	$81,079	$3,242	.00%
GRAND MOUND	36	$414,229	$16,568	.01%
LOST NATION	33	$416,910	$16,677	.01%
WHEATLAND	30	$544,616	$21,787	.01%
CALAMUS	15	$296,415	$11,857	.01%
CHARLOTTE	15	$350,369	$14,015	.01%
GOOSE LAKE	14	$105,881	$4,235	.00%
LOW MOOR	23	$211,387	$8,455	.01%
WELTON	11	$66,786	$2,671	.00%
NON-PERMIT	6	$9,045	$272	.00%
OTHER	201	$1,670,208	$66,906	.04%
* TOTAL COUNTY *	1,473	$64,223,950	$2,568,977	1.55%
CRAWFORD COUNTY				
DENISON*	298	$13,527,631	$541,014	.33%
CHARTER OAK	30	$901,491	$36,059	.02%
DOW CITY	22	$147,867	$5,913	.00%
MANILLA	48	$972,559	$38,855	.02%
SCHLESWIG	43	$533,101	$21,284	.01%
VAIL	23	$153,005	$6,120	.00%
DELOIT	11	$88,137	$3,490	.00%
KIRON	24	$317,012	$12,682	.01%
WESTSIDE	22	$294,502	$11,780	.01%
NON-PERMIT	3	$23,787	$714	.00%
OTHER	108	$1,137,960	$45,518	.03%
* TOTAL COUNTY *	632	$18,097,102	$723,429	.44%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	238	$9,284,655	$371,336	.22%
ADEL*	113	$3,215,106	$128,601	.08%
DALLAS CENTER	49	$978,167	$39,125	.02%
DEXTER	29	$1,018,224	$40,724	.02%
REDFIELD	32	$449,555	$17,982	.01%
WAUKEE	67	$3,101,808	$124,069	.07%
WOODWARD	40	$659,927	$26,382	.02%
BOUTON	10	$130,316	$5,213	.00%
DE SOTO	25	$510,996	$20,439	.01%
GRANGER	25	$690,040	$27,602	.02%
MINBURN	12	$248,462	$9,939	.01%
VAN METER	24	$309,753	$12,391	.01%
NON-PERMIT	3	$1,914	$57	.00%
OTHER	204	$1,953,233	$78,125	.05%
* TOTAL COUNTY *	871	$22,552,156	$901,985	.54%
DAVIS COUNTY				
BLOOMFIELD*	129	$5,357,079	$214,284	.13%
DRAKESVILLE	12	$71,989	$2,879	.00%
PULASKI	11	$246,695	$9,860	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	140	$851,852	$34,072	.02%
* TOTAL COUNTY *	292	$6,527,615	$261,095	.16%
DECATUR COUNTY				
LAMONI	84	$1,869,569	$74,768	.04%
LEON*	83	$2,419,395	$96,780	.06%
DECATUR CITY	17	$166,155	$6,645	.00%
GRAND RIVER	11	$63,144	$2,526	.00%
WELDON	10	$59,443	$2,378	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	86	$438,378	$17,525	.01%
* TOTAL COUNTY *	291	$5,016,084	$200,622	.12%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	203	$10,070,527	$402,820	.24%
EARLVILLE	28	$379,542	$15,179	.01%
EDGEWOOD	23	$373,646	$14,946	.01%
HOPKINTON	31	$673,368	$26,934	.02%
COLESBURG	23	$638,772	$25,548	.02%
DELHI	31	$542,400	$21,696	.01%
GREELEY	11	$97,531	$3,902	.00%
RYAN	21	$151,320	$6,055	.00%
NON-PERMIT	3	$2,665	$80	.00%
OTHER	178	$1,870,351	$74,810	.04%
* TOTAL COUNTY *	552	$14,800,122	$591,970	.36%
DES MOINES COUNTY				
BURLINGTON*	772	$50,420,066	$2,016,741	1.21%
MEDIAPOLIS	73	$1,889,078	$75,565	.05%
WEST BURLINGTON	148	$9,628,315	$385,130	.23%
DANVILLE	35	$761,218	$30,449	.02%
NON-PERMIT	12	$123,210	$3,696	.00%
OTHER	177	$2,620,150	$104,801	.06%
* TOTAL COUNTY *	1,217	$65,442,037	$2,616,382	1.57%
DICKINSON COUNTY				
MILFORD	130	$2,724,506	$108,980	.07%
SPIRIT LAKE*	245	$12,106,085	$484,210	.29%
ARNOLDS PARK	129	$1,160,987	$46,433	.03%
LAKE PARK	49	$880,998	$35,241	.02%
OKOBOJI	38	$1,558,437	$62,338	.04%
TERRIL	16	$197,460	$7,898	.00%
NON-PERMIT	3	$1,334	$41	.00%
OTHER	159	$2,022,309	$80,894	.05%
* TOTAL COUNTY *	769	$20,652,116	$826,035	.50%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,666	$117,596,574	$4,703,723	2.83%
CASCADE	84	$2,147,848	$85,915	.05%
DYERSVILLE	168	$7,073,449	$282,940	.17%
EPWORTH	39	$473,193	$18,927	.01%
FARLEY	46	$763,176	$30,527	.02%
BERNARD	16	$138,264	$5,529	.00%
DURANGO	10	$96,557	$3,862	.00%
HOLY CROSS	19	$172,044	$6,883	.00%
LUXEMBURG	17	$167,966	$6,719	.00%
NEW VIENNA	26	$531,525	$21,259	.01%
PEOSTA	25	$645,617	$25,826	.02%
SHERRILL	13	$116,176	$4,647	.00%
WORTHINGTON	20	$376,234	$15,051	.01%
NON-PERMIT	16	$232,453	$6,975	.00%
OTHER	182	$4,059,431	$162,372	.10%
* TOTAL COUNTY *	2,347	$134,590,507	$5,381,155	3.24%
EMMET COUNTY				
ESTHERVILLE*	265	$13,035,520	$521,423	.31%
ARMSTRONG	72	$1,372,334	$54,876	.03%
RINGSTED	25	$404,071	$16,164	.01%
WALLINGFORD	13	$86,858	$3,461	.00%
NON-PERMIT	5	$14,141	$425	.00%
OTHER	75	$385,106	$15,388	.01%
* TOTAL COUNTY *	455	$15,298,030	$611,737	.37%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
DELWEIN	265	$11,430,253	$457,182	.27%
FAYETTE	58	$696,483	$27,857	.02%
WEST UNION*	122	$5,514,580	$220,565	.13%
ARLINGTON	19	$445,936	$17,836	.01%
CLERMONT	30	$627,993	$25,107	.02%
ELGIN	29	$741,429	$29,659	.02%
HAWKEYE	31	$458,504	$18,339	.01%
MAYNARD	18	$437,363	$17,494	.01%
ST LUCAS	14	$276,379	$11,054	.01%
WADENA	10	$67,832	$2,713	.00%
WAUCOMA	17	$222,234	$8,888	.01%
NON-PERMIT	2	$718	$22	.00%
OTHER	175	$2,298,571	$91,940	.06%
* TOTAL COUNTY *	790	$23,218,275	$928,656	.56%
FLOYD COUNTY				
CHARLES CITY*	294	$14,635,404	$585,338	.35%
NORA SPRINGS	51	$947,242	$37,886	.02%
ROCKFORD	38	$615,072	$24,596	.01%
FLOYD	16	$737,250	$29,489	.02%
MARBLE ROCK	22	$255,174	$10,208	.01%
RUDD	23	$271,312	$10,852	.01%
NON-PERMIT	2	$644	$20	.00%
OTHER	121	$762,194	$30,491	.02%
* TOTAL COUNTY *	567	$18,224,292	$729,880	.44%
FRANKLIN COUNTY				
HAMPTON*	185	$7,960,318	$318,399	.19%
ACKLEY	11	$187,735	$7,510	.00%
SHEFFIELD	50	$753,540	$30,139	.02%
ALEXANDER	11	$91,204	$3,647	.00%
COULTER	11	$288,930	$11,559	.01%
GENEVA	14	$140,129	$5,605	.00%
LATIMER	28	$323,692	$12,948	.01%
NON-PERMIT	3	$21,700	$651	.00%
OTHER	103	$578,434	$23,126	.01%
* TOTAL COUNTY *	416	$10,345,682	$413,584	.25%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	64	$1,381,969	$55,278	.03%
SIDNEY*	52	$1,084,834	$43,394	.03%
TABOR	43	$557,594	$22,304	.01%
FARRAGUT	17	$161,624	$6,465	.00%
RANDOLPH	11	$89,784	$3,590	.00%
RIVERTON	14	$140,773	$5,631	.00%
NON-PERMIT	2	$2,210	$66	.00%
OTHER	92	$2,817,601	$112,669	.07%
* TOTAL COUNTY *	295	$6,236,389	$249,397	.15%
GREENE COUNTY				
JEFFERSON*	201	$8,231,878	$329,273	.20%
CHURDAN	21	$221,162	$8,846	.01%
GRAND JCT	40	$613,036	$24,525	.01%
SCRANTON	32	$469,575	$18,785	.01%
PATON	19	$175,221	$7,011	.00%
RIPPEY	16	$133,127	$5,324	.00%
NON-PERMIT	1	$1,153	$35	.00%
OTHER	53	$224,751	$8,990	.01%
* TOTAL COUNTY *	383	$10,069,903	$402,789	.24%
GRUNDY COUNTY				
GRUNDY CENTER*	111	$4,194,672	$167,782	.10%
REINBECK	77	$1,589,886	$63,593	.04%
CONRAD	54	$877,730	$35,102	.02%
DIKE	42	$696,743	$27,870	.02%
WELLSBURG	37	$448,678	$17,945	.01%
BEAMAN	12	$154,977	$6,200	.00%
HOLLAND	14	$62,746	$2,506	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	89	$636,826	$25,470	.02%
* TOTAL COUNTY *	436	$8,662,258	$346,468	.21%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	84	$3,375,511	$135,017	.08%
PANORA	69	$2,233,773	$89,352	.05%
STUART	53	$1,328,912	$53,157	.03%
BAYARD	22	$383,646	$15,347	.01%
CASEY	26	$240,502	$9,520	.01%
BAGLEY	11	$84,266	$3,370	.00%
MENLO	15	$220,428	$8,819	.01%
YALE	16	$180,511	$7,221	.00%
NON-PERMIT	4	$1,942	$58	.00%
OTHER	76	$480,265	$19,212	.01%
* TOTAL COUNTY *	376	$8,529,756	$341,073	.21%
HAMILTON COUNTY				
WEBSTER CITY*	278	$12,231,393	$489,202	.29%
JEWELL	48	$1,581,500	$63,261	.04%
STRATFORD	38	$798,451	$31,938	.02%
WILLIAMS	32	$919,524	$36,780	.02%
BLAIRSBURG	12	$215,922	$8,637	.01%
ELLSWORTH	24	$607,977	$24,319	.01%
KAMRAR	14	$112,110	$4,476	.00%
STANHOPE	18	$310,883	$12,435	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	93	$864,342	$34,565	.02%
* TOTAL COUNTY *	557	$17,642,102	$705,613	.42%
HANCOCK COUNTY				
BRITT	90	$2,953,611	$118,139	.07%
GARNER*	108	$5,061,794	$202,471	.12%
KANAWHA	36	$659,495	$26,382	.02%
KLEMME	27	$267,157	$10,683	.01%
CORWITH	22	$192,120	$7,685	.00%
CRYSTAL LAKE	11	$76,475	$3,058	.00%
GOODELL	10	$54,404	$2,177	.00%
WODEN	17	$192,855	$7,713	.00%
FOREST CITY	10	$320,177	$12,807	.01%
NON-PERMIT	1	$132	$4	.00%
OTHER	96	$599,809	$23,995	.01%
* TOTAL COUNTY *	428	$10,378,029	$415,114	.25%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HARDIN COUNTY				
IOWA FALLS	288	$12,660,153	$506,390	.30%
ACKLEY	76	$1,538,093	$61,525	.04%
ELDORA*	141	$4,438,140	$177,523	.11%
ALDEN	34	$437,617	$17,504	.01%
HUBBARD	48	$845,384	$33,818	.02%
RADCLIFFE	31	$341,663	$13,664	.01%
STEAMBOAT ROCK	17	$112,239	$4,490	.00%
UNION	35	$510,750	$20,429	.01%
NON-PERMIT	4	$5,500	$165	.00%
OTHER	171	$4,483,089	$179,325	.11%
* TOTAL COUNTY *	845	$25,372,628	$1,014,833	.61%
HARRISON COUNTY				
DUNLAP	58	$1,104,288	$44,171	.03%
LOGAN*	60	$1,341,050	$53,644	.03%
MISSOURI VALLEY	125	$4,898,890	$195,940	.12%
WOODBINE	55	$1,012,466	$40,474	.02%
MAGNOLIA	11	$47,255	$1,890	.00%
MONDAMIN	23	$299,495	$11,981	.01%
PERSIA	21	$82,843	$3,314	.00%
PISGAH	16	$148,847	$5,953	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	93	$1,807,672	$72,302	.04%
* TOTAL COUNTY *	462	$10,742,806	$429,669	.26%
HENRY COUNTY				
MT PLEASANT*	268	$18,590,563	$743,581	.45%
NEW LONDON	56	$1,049,394	$41,967	.03%
WAYLAND	41	$679,143	$27,163	.02%
WINFIELD	57	$945,427	$37,819	.02%
OLDS	16	$229,256	$9,170	.01%
SALEM	14	$94,449	$3,779	.00%
NON-PERMIT	5	$34,275	$1,028	.00%
OTHER	153	$2,493,947	$99,746	.06%
* TOTAL COUNTY *	610	$24,116,454	$964,253	.58%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOWARD COUNTY				
CRESCO*	190	$6,622,143	$264,841	.16%
ELMA	35	$370,840	$14,797	.01%
LIME SPRINGS	25	$384,445	$15,376	.01%
RICEVILLE	17	$228,771	$9,153	.01%
CHESTER	19	$298,588	$11,943	.01%
PROTIVIN	24	$394,958	$15,799	.01%
NON-PERMIT	1	$11,721	$352	.00%
OTHER	91	$617,089	$24,685	.01%
* TOTAL COUNTY *	402	$8,928,555	$356,946	.21%
HUMBOLDT COUNTY				
HUMBOLDT	214	$9,590,836	$383,629	.23%
DAKOTA CITY*	30	$300,492	$12,021	.01%
GILMORE CITY	10	$114,310	$4,572	.00%
LIVERMORE	25	$303,975	$12,158	.01%
BODE	21	$273,327	$11,132	.01%
RENWICK	20	$493,741	$19,748	.01%
NON-PERMIT	2	$7,045	$212	.00%
OTHER	93	$695,426	$27,794	.02%
* TOTAL COUNTY *	415	$11,784,152	$471,266	.28%
IDA COUNTY				
HOLSTEIN	74	$1,644,638	$65,783	.04%
IDA GROVE*	136	$6,276,720	$251,069	.15%
BATTLE CREEK	37	$519,048	$20,759	.01%
ARTHUR	12	$128,443	$5,137	.00%
GALVA	15	$150,319	$6,013	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	53	$179,177	$7,167	.00%
* TOTAL COUNTY *	327	$8,898,345	$355,928	.21%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IOWA COUNTY				
MARENGO*	93	$3,588,913	$143,556	.09%
NORTH ENGLISH	40	$662,750	$26,508	.02%
WILLIAMSBURG	107	$6,803,280	$272,131	.16%
VICTOR	43	$666,880	$26,638	.02%
LADORA	13	$59,161	$2,367	.00%
MILLERSBURG	12	$151,152	$6,047	.00%
NON-PERMIT	4	$33,213	$997	.00%
OTHER	257	$5,509,112	$220,364	.13%
* TOTAL COUNTY *	569	$17,474,461	$698,608	.42%
JACKSON COUNTY				
MAQUOKETA*	283	$10,295,126	$411,704	.25%
BELLEVUE	108	$1,967,646	$78,669	.05%
PRESTON	52	$1,368,140	$54,728	.03%
SABULA	32	$418,604	$16,744	.01%
ANDREW	13	$152,857	$6,115	.00%
BALDWIN	12	$46,641	$1,867	.00%
LA MOTTE	18	$242,116	$9,687	.01%
MILES	22	$440,813	$17,633	.01%
SPRINGBROOK	11	$70,929	$2,838	.00%
NON-PERMIT	8	$59,875	$1,798	.00%
OTHER	186	$2,061,516	$82,445	.05%
* TOTAL COUNTY *	745	$17,124,263	$684,228	.41%
JASPER COUNTY				
NEWTON*	464	$33,796,354	$1,351,634	.81%
COLFAX	72	$1,279,814	$51,196	.03%
MONROE	68	$1,764,899	$70,594	.04%
BAXTER	38	$648,443	$25,918	.02%
KELLOGG	27	$554,822	$22,192	.01%
PRAIRIE CITY	44	$2,555,944	$102,217	.06%
LYNNVILLE	24	$426,136	$17,044	.01%
MINGO	14	$39,251	$1,570	.00%
SULLY	42	$1,586,549	$63,463	.04%
NON-PERMIT	1	$2,536	$76	.00%
OTHER	213	$2,090,182	$83,601	.05%
* TOTAL COUNTY *	1,007	$44,744,930	$1,789,505	1.08%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	388	$16,488,799	$659,438	.40%
BATAVIA	20	$153,797	$6,152	.00%
LIBERTYVILLE	13	$228,782	$9,151	.01%
PACKWOOD	14	$145,112	$5,805	.00%
NON-PERMIT	8	$15,402	$462	.00%
OTHER	116	$1,021,453	$40,474	.02%
* TOTAL COUNTY *	559	$18,053,345	$721,482	.43%
JOHNSON COUNTY				
IOWA CITY*	1,225	$108,740,410	$4,349,507	2.62%
CORALVILLE	273	$24,642,593	$985,709	.59%
LONE TREE	38	$354,458	$14,178	.01%
OXFORD	29	$362,322	$14,491	.01%
SOLON	54	$1,196,799	$47,873	.03%
HILLS	12	$395,857	$15,833	.01%
NORTH LIBERTY	50	$1,586,446	$63,451	.04%
SWISHER	26	$381,115	$15,219	.01%
TIFFIN	11	$450,730	$18,029	.01%
NON-PERMIT	17	$217,961	$6,539	.00%
OTHER	273	$4,730,634	$189,218	.11%
* TOTAL COUNTY *	2,008	$143,059,325	$5,720,047	3.44%
JONES COUNTY				
ANAMOSA*	145	$10,174,091	$406,952	.24%
MONTICELLO	208	$7,725,492	$309,017	.19%
OLIN	38	$521,247	$20,849	.01%
OXFORD JCT	25	$243,372	$9,705	.01%
WYOMING	37	$683,876	$27,299	.02%
MARTELLE	10	$86,169	$3,446	.00%
ONSLOW	14	$110,307	$4,415	.00%
NON-PERMIT	1	$142	$4	.00%
OTHER	211	$2,397,375	$95,893	.06%
* TOTAL COUNTY *	689	$21,942,071	$877,580	.53%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KEOKUK COUNTY				
KEOTA	49	$676,111	$27,045	.02%
SIGOURNEY*	97	$3,910,730	$156,427	.09%
HEDRICK	39	$401,051	$16,003	.01%
RICHLAND	25	$384,456	$15,380	.01%
WHAT CHEER	30	$332,509	$13,278	.01%
KESWICK	16	$354,856	$14,194	.01%
SOUTH ENGLISH	11	$155,528	$6,221	.00%
NON-PERMIT	1	$3,200	$96	.00%
OTHER	162	$1,072,843	$42,915	.03%
* TOTAL COUNTY *	430	$7,291,284	$291,559	.18%
KOSSUTH COUNTY				
ALGONA*	301	$13,186,134	$527,449	.32%
BANCROFT	51	$1,313,660	$52,546	.03%
BURT	20	$209,398	$8,376	.01%
LU VERNE	16	$187,425	$7,499	.00%
SWEA CITY	40	$564,121	$22,566	.01%
TITONKA	32	$538,101	$21,453	.01%
WESLEY	24	$772,394	$30,895	.02%
WHITTEMORE	26	$509,023	$20,363	.01%
FENTON	19	$334,849	$13,385	.01%
LAKOTA	21	$145,443	$5,817	.00%
LEDYARD	15	$107,932	$4,316	.00%
LONE ROCK	12	$144,201	$5,768	.00%
NON-PERMIT	1	$851	$26	.00%
OTHER	147	$927,424	$37,097	.02%
* TOTAL COUNTY *	725	$18,940,956	$757,556	.46%
LEE COUNTY				
FT MADISON*	343	$16,868,483	$674,624	.41%
KEOKUK	447	$25,776,308	$1,030,825	.62%
DONNELLSON	55	$859,654	$34,361	.02%
MONTROSE	25	$264,936	$10,597	.01%
WEST POINT	53	$934,859	$37,394	.02%
ST PAUL	13	$613,691	$24,548	.01%
HOUGHTON	10	$553,159	$22,126	.01%
NON-PERMIT	8	$3,194	$96	.00%
OTHER	256	$3,548,621	$141,942	.09%
* TOTAL COUNTY *	1,210	$49,422,905	$1,976,513	1.19%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LINN COUNTY				
CEDAR RAPIDS*	3,175	$299,887,221	$11,994,707	7.21%
MARION	562	$31,892,916	$1,275,647	.77%
CENTER POINT	53	$1,209,426	$48,375	.03%
CENTRAL CITY	70	$599,772	$23,994	.01%
HIAWATHA	104	$2,638,950	$105,559	.06%
LISBON	54	$673,840	$26,946	.02%
MT VERNON	118	$4,705,255	$188,203	.11%
COGGON	30	$385,579	$15,425	.01%
FAIRFAX	38	$590,430	$23,616	.01%
SPRINGVILLE	47	$544,432	$21,776	.01%
WALKER	40	$315,323	$12,612	.01%
ALBURNETTE	28	$274,263	$10,960	.01%
ELY	29	$475,424	$19,016	.01%
PALO	24	$663,797	$26,553	.02%
PRAIRIEBURG	10	$101,762	$4,033	.00%
NON-PERMIT	52	$2,042,255	$61,268	.04%
OTHER	203	$3,338,295	$133,531	.08%
* TOTAL COUNTY *	4,637	$350,338,940	$13,992,221	8.42%
LOUISA COUNTY				
COLUMBUS JCT	74	$1,751,644	$70,065	.04%
WAPELLO*	84	$2,155,275	$86,210	.05%
MORNING SUN	37	$529,727	$21,191	.01%
GRANDVIEW	13	$182,243	$7,290	.00%
OAKVILLE	20	$225,409	$8,978	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	95	$1,107,221	$44,292	.03%
* TOTAL COUNTY *	323	$5,951,519	$238,026	.14%
LUCAS COUNTY				
CHARITON*	190	$11,868,917	$474,755	.29%
RUSSELL	18	$317,347	$12,682	.01%
NON-PERMIT	3	$13,936	$417	.00%
OTHER	87	$534,797	$21,387	.01%
* TOTAL COUNTY *	298	$12,734,997	$509,241	.31%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LYON COUNTY				
ROCK RAPIDS*	109	$4,447,620	$177,878	.11%
GEORGE	52	$1,111,876	$44,471	.03%
DOON	32	$441,195	$17,649	.01%
INWOOD	42	$892,991	$35,719	.02%
LARCHWOOD	37	$525,939	$21,036	.01%
LITTLE ROCK	14	$160,364	$6,416	.00%
LESTER	16	$220,079	$8,804	.01%
NON-PERMIT	1	$3,666	$110	.00%
OTHER	105	$453,865	$18,151	.01%
* TOTAL COUNTY *	408	$8,257,595	$330,234	.20%
MADISON COUNTY				
WINTERSET*	175	$6,323,998	$252,950	.15%
EARLHAM	40	$795,948	$31,838	.02%
ST CHARLES	21	$420,045	$16,801	.01%
TRURO	16	$158,729	$6,349	.00%
NON-PERMIT	1	$718	$22	.00%
OTHER	119	$722,981	$28,921	.02%
* TOTAL COUNTY *	372	$8,422,419	$336,881	.20%
MAHASKA COUNTY				
OSKALOOSA*	443	$25,579,318	$1,023,142	.62%
NEW SHARON	61	$796,929	$31,851	.02%
UNIVERSITY PARK	11	$112,698	$4,506	.00%
BARNES CITY	11	$55,266	$2,210	.00%
FREMONT	27	$207,206	$8,286	.00%
ROSE HILL	10	$47,723	$1,908	.00%
NON-PERMIT	4	$13,772	$413	.00%
OTHER	174	$1,183,606	$47,345	.03%
* TOTAL COUNTY *	741	$27,996,518	$1,119,661	.67%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARION COUNTY				
KNOXVILLE*	253	$13,680,404	$547,173	.33%
PELLA	280	$13,944,583	$557,775	.34%
PLEASANTVILLE	54	$925,912	$37,035	.02%
BUSSEY	13	$161,473	$6,460	.00%
MELCHER	29	$306,788	$12,270	.01%
NON-PERMIT	5	$35,291	$1,059	.00%
OTHER	196	$2,627,606	$105,095	.06%
* TOTAL COUNTY *	830	$31,682,057	$1,266,867	.76%
MARSHALL COUNTY				
MARSHALLTOWN*	794	$51,610,354	$2,064,266	1.24%
STATE CENTER	61	$780,822	$31,237	.02%
ALBION	18	$357,627	$14,296	.01%
GILMAN	27	$340,759	$13,632	.01%
MELBOURNE	18	$159,485	$6,377	.00%
LAUREL	14	$191,466	$7,658	.00%
LE GRAND	26	$502,143	$20,085	.01%
RHODES	14	$59,282	$2,370	.00%
NON-PERMIT	9	$28,483	$855	.00%
OTHER	124	$1,773,038	$70,901	.04%
* TOTAL COUNTY *	1,105	$55,803,459	$2,231,677	1.34%
MILLS COUNTY				
GLENWOOD*	131	$6,009,805	$240,388	.14%
MALVERN	39	$651,280	$26,051	.02%
EMERSON	28	$571,389	$22,856	.01%
HENDERSON	10	$60,615	$2,425	.00%
NON-PERMIT	4	$15,877	$477	.00%
OTHER	112	$962,574	$38,506	.02%
* TOTAL COUNTY *	324	$8,271,540	$330,703	.20%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MITCHELL COUNTY				
OSAGE*	153	$4,717,608	$188,639	.11%
ST ANSGAR	54	$2,822,800	$112,833	.07%
RICEVILLE	42	$573,691	$22,947	.01%
STACYVILLE	37	$593,014	$23,721	.01%
NON-PERMIT	1	$266	$8	.00%
OTHER	114	$928,412	$37,134	.02%
* TOTAL COUNTY *	401	$9,635,791	$385,282	.23%
MONONA COUNTY				
ONAWA*	147	$5,089,192	$203,564	.12%
MAPLETON	84	$2,143,309	$85,733	.05%
UTE	33	$391,210	$15,648	.01%
WHITING	29	$279,482	$11,183	.01%
BLENCOE	15	$221,325	$8,832	.01%
CASTANA	12	$37,769	$1,511	.00%
MOORHEAD	20	$190,309	$7,609	.00%
SOLDIER	17	$145,309	$5,811	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	59	$476,830	$19,056	.01%
* TOTAL COUNTY *	416	$8,974,735	$358,947	.22%
MONROE COUNTY				
ALBIA*	142	$5,955,480	$238,187	.14%
LOVILIA	27	$241,315	$9,652	.01%
NON-PERMIT	1	$653	$20	.00%
OTHER	77	$1,019,529	$40,785	.02%
* TOTAL COUNTY *	247	$7,216,977	$288,644	.17%
MONTGOMERY COUNTY				
RED OAK*	262	$15,996,967	$639,780	.38%
VILLISCA	52	$888,771	$35,531	.02%
STANTON	37	$985,906	$39,440	.02%
ELLIOTT	21	$138,347	$5,531	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	64	$379,653	$15,187	.01%
* TOTAL COUNTY *	436	$18,389,644	$735,469	.44%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	663	$40,878,599	$1,634,970	.98%
WEST LIBERTY	95	$2,574,511	$102,977	.06%
WILTON	102	$8,215,607	$328,621	.20%
ATALISSA	11	$77,688	$3,107	.00%
NICHOLS	13	$131,409	$5,257	.00%
NON-PERMIT	4	$11,121	$334	.00%
OTHER	179	$2,656,828	$106,226	.06%
* TOTAL COUNTY *	1,067	$54,545,763	$2,181,492	1.31%
OBRIEN COUNTY				
SHELDON	229	$10,039,961	$401,582	.24%
HARTLEY	79	$1,601,367	$63,979	.04%
PAULLINA	63	$1,090,290	$43,615	.03%
PRIMGHAR*	53	$1,591,897	$63,618	.04%
SANBORN	59	$1,138,491	$45,538	.03%
SUTHERLAND	38	$509,420	$20,379	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	107	$859,050	$34,362	.02%
* TOTAL COUNTY *	628	$16,830,476	$673,073	.40%
OSCEOLA COUNTY				
SIBLEY*	123	$4,437,747	$177,491	.11%
ASHTON	20	$297,483	$11,853	.01%
OCHEYEDAN	30	$363,525	$14,542	.01%
MELVIN	22	$603,519	$24,116	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	73	$495,223	$19,777	.01%
* TOTAL COUNTY *	268	$6,197,497	$247,779	.15%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	205	$8,621,116	$344,828	.21%
SHENANDOAH	275	$8,223,942	$328,962	.20%
ESSEX	34	$425,128	$17,004	.01%
BRADDYVILLE	14	$182,850	$7,314	.00%
COIN	10	$90,257	$3,609	.00%
COLLEGE SPRINGS	10	$54,144	$2,167	.00%
NON-PERMIT	1	$954	$29	.00%
OTHER	84	$750,055	$29,999	.02%
* TOTAL COUNTY *	633	$18,348,446	$733,912	.44%
PALO ALTO COUNTY				
EMMETSBURG*	158	$4,816,223	$192,624	.12%
GRAETTINGER	45	$676,627	$27,063	.02%
RUTHVEN	32	$620,251	$24,808	.01%
WEST BEND	45	$1,339,618	$53,582	.03%
MALLARD	20	$155,873	$6,236	.00%
NON-PERMIT	2	$9,891	$297	.00%
OTHER	68	$592,068	$23,687	.01%
* TOTAL COUNTY *	370	$8,210,551	$328,297	.20%
PLYMOUTH COUNTY				
LE MARS*	339	$16,215,173	$648,588	.39%
AKRON	59	$1,501,687	$60,069	.04%
KINGSLEY	71	$1,346,655	$53,863	.03%
REMSEN	87	$2,163,642	$86,540	.05%
MERRILL	35	$463,989	$18,559	.01%
BRUNSVILLE	11	$80,012	$3,200	.00%
CRAIG	10	$122,084	$4,882	.00%
HINTON	24	$412,368	$16,494	.01%
OYENS	11	$29,046	$1,162	.00%
NON-PERMIT	7	$56,850	$1,705	.00%
OTHER	111	$1,126,789	$45,060	.03%
* TOTAL COUNTY *	765	$23,518,295	$940,122	.57%

BY COUNTY AND TOWN

QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	34	$427,835	$17,112	.01%
LAURENS	95	$1,931,131	$77,245	.05%
POCAHONTAS*	125	$3,190,453	$127,495	.08%
GILMORE CITY	11	$324,564	$12,981	.01%
ROLFE	37	$932,301	$37,270	.02%
HAVELOCK	10	$145,379	$5,815	.00%
PALMER	19	$308,788	$12,350	.01%
NON-PERMIT	2	$1,826	$55	.00%
OTHER	89	$196,394	$7,852	.00%
* TOTAL COUNTY *	422	$7,458,671	$298,175	.18%
POLK COUNTY				
DES MOINES*	6,271	$725,289,196	$29,034,660	17.46%
WEST DES MOINES	1,006	$88,020,926	$3,513,805	2.11%
URBANDALE	261	$18,384,006	$735,211	.44%
ALTOONA	177	$9,146,552	$365,848	.22%
ANKENY	425	$23,073,386	$922,935	.56%
CLIVE	62	$6,882,326	$275,294	.17%
GRIMES	74	$2,402,952	$96,116	.06%
MITCHELLVILLE	32	$452,205	$18,089	.01%
POLK CITY	49	$665,378	$26,618	.02%
BONDURANT	38	$583,158	$23,327	.01%
ELKHART	13	$618,450	$24,738	.01%
PLEASANT HILL	20	$1,223,470	$48,939	.03%
RUNNELLS	40	$824,368	$32,975	.02%
JOHNSTON	138	$4,560,890	$182,380	.11%
ALLEMAN	12	$265,376	$10,614	.01%
NON-PERMIT	94	$1,850,733	$55,527	.03%
OTHER	102	$2,322,684	$92,898	.06%
* TOTAL COUNTY *	8,814	$886,566,056	$35,459,974	21.33%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,198	$83,443,129	$3,337,656	2.01
AVOCA	77	$3,817,793	$152,711	.09
CARTER LAKE	56	$1,209,100	$48,366	.03
OAKLAND	58	$1,356,587	$54,263	.03
CARSON	25	$223,035	$8,919	.01
NEOLA	32	$526,538	$21,061	.01
WALNUT	47	$586,969	$23,471	.01
CRESCENT	23	$601,499	$24,060	.01
HANCOCK	13	$163,496	$6,538	.00
MACEDONIA	13	$272,688	$10,907	.01
MINDEN	22	$435,158	$17,408	.01
TREYNOR	25	$507,013	$20,281	.01
UNDERWOOD	29	$470,468	$18,819	.01
NON-PERMIT	23	$594,333	$17,832	.01
OTHER	250	$8,221,595	$328,867	.20
* TOTAL COUNTY *	1,891	$102,429,401	$4,091,159	2.46
POWESHIEK COUNTY				
GRINNELL	271	$22,149,097	$885,966	.53
BROOKLYN	87	$3,645,425	$145,808	.09
MONTEZUMA*	104	$2,333,493	$93,305	.06
VICTOR	11	$515,011	$20,601	.01
DEEP RIVER	16	$148,744	$5,940	.00
MALCOM	18	$325,521	$13,021	.01
NON-PERMIT	1	$25,542	$766	.00
OTHER	138	$1,636,913	$65,466	.04
* TOTAL COUNTY *	646	$30,779,746	$1,230,873	.74
RINGGOLD COUNTY				
MOUNT AYR*	96	$3,305,166	$132,209	.08
DIAGONAL	15	$106,744	$4,269	.00
ELLSTON	11	$48,978	$1,958	.00
KELLERTON	16	$157,359	$6,293	.00
NON-PERMIT	1	$888	$27	.00
OTHER	62	$433,508	$17,337	.01
* TOTAL COUNTY *	201	$4,052,643	$162,093	.10

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC COUNTY				
SAC CITY*	132	$3,993,922	$159,758	.10%
LAKE VIEW	73	$1,346,800	$53,872	.03%
ODEBOLT	51	$889,235	$35,570	.02%
EARLY	20	$248,224	$9,927	.01%
SCHALLER	45	$719,857	$28,797	.02%
WALL LAKE	45	$885,066	$35,403	.02%
AUBURN	17	$211,635	$8,466	.01%
LYTTON	18	$172,624	$6,907	.00%
NON-PERMIT	1	$933	$28	.00%
OTHER	100	$1,155,149	$46,205	.03%
* TOTAL COUNTY *	502	$9,623,445	$384,933	.23%
SCOTT COUNTY				
DAVENPORT*	2,463	$226,459,290	$9,059,979	5.45%
BETTENDORF	655	$44,774,779	$1,791,000	1.08%
BUFFALO	27	$354,760	$14,190	.01%
LE CLAIRE	93	$737,327	$29,492	.02%
BLUE GRASS	63	$859,954	$34,396	.02%
ELDRIDGE	123	$5,053,269	$202,128	.12%
PRINCETON	35	$531,224	$21,248	.01%
WALCOTT	68	$3,741,762	$149,666	.09%
DIXON	18	$156,120	$6,244	.00%
DONAHUE	18	$72,273	$2,891	.00%
LONG GROVE	24	$120,287	$4,813	.00%
MCCAUSLAND	21	$173,100	$6,926	.00%
NEW LIBERTY	10	$24,738	$988	.00%
RIVERDALE	13	$519,680	$20,787	.01%
NON-PERMIT	74	$1,242,768	$39,735	.02%
OTHER	181	$2,618,781	$104,752	.06%
* TOTAL COUNTY *	3,986	$287,440,117	$11,489,235	6.91%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
HARLAN*	240	$10,241,307	$409,629	.25%
ELK HORN	33	$445,083	$17,806	.01%
SHELBY	24	$246,790	$9,873	.01%
DEFIANCE	25	$215,341	$8,603	.01%
EARLING	27	$184,349	$7,373	.00%
IRWIN	32	$440,823	$17,632	.01%
PANAMA	18	$192,128	$7,685	.00%
PORTSMOUTH	13	$209,714	$8,389	.01%
WESTPHALIA	15	$106,947	$4,226	.00%
NON-PERMIT	3	$2,540	$77	.00%
OTHER	84	$608,598	$24,349	.01%
* TOTAL COUNTY *	514	$12,893,620	$515,642	.31%
SIOUX COUNTY				
HAWARDEN	131	$3,262,000	$130,373	.08%
ALTON	40	$1,127,237	$45,067	.03%
HULL	62	$1,107,939	$44,314	.03%
ORANGE CITY*	153	$6,389,929	$255,594	.15%
ROCK VALLEY	133	$5,513,644	$220,520	.13%
SIOUX CENTER	212	$8,950,761	$357,976	.22%
BOYDEN	33	$494,759	$19,773	.01%
HOSPERS	42	$591,819	$23,673	.01%
IRETON	42	$1,053,435	$42,133	.03%
GRANVILLE	19	$176,951	$7,046	.00%
MAURICE	12	$100,093	$4,004	.00%
NON-PERMIT	3	$8,543	$256	.00%
OTHER	195	$2,046,942	$81,876	.05%
* TOTAL COUNTY *	1,077	$30,824,052	$1,232,605	.74%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY COUNTY				
AMES	982	$77,386,582	$3,115,481	1.87%
NEVADA*	196	$6,828,816	$273,153	.16%
STORY CITY	109	$3,701,386	$148,059	.09%
CAMBRIDGE	15	$165,533	$6,620	.00%
COLO	35	$399,928	$15,996	.01%
MAXWELL	35	$305,791	$12,232	.01%
ROLAND	42	$395,050	$15,804	.01%
SLATER	45	$1,148,078	$45,923	.03%
ZEARING	27	$570,196	$22,809	.01%
COLLINS	11	$196,760	$7,870	.00%
GILBERT	23	$254,043	$10,162	.01%
HUXLEY	57	$1,376,053	$55,042	.03%
MCCALLSBURG	14	$178,117	$7,125	.00%
NON-PERMIT	11	$238,668	$7,160	.00%
OTHER	181	$2,196,781	$67,872	.05%
* TOTAL COUNTY *	1,783	$95,841,782	$3,831,308	2.30%
TAMA COUNTY				
TAMA	107	$3,046,966	$121,878	.07%
DYSART	53	$1,051,372	$42,048	.03%
TOLEDO*	102	$5,798,710	$231,891	.14%
TRAER	67	$1,687,209	$67,485	.04%
GARWIN	22	$224,401	$8,975	.01%
GLADBROOK	47	$1,325,435	$53,016	.03%
CHELSEA	24	$277,122	$11,085	.01%
CLUTIER	15	$85,475	$3,420	.00%
LINCOLN	10	$230,176	$9,208	.01%
NON-PERMIT	2	$3,094	$93	.00%
OTHER	130	$906,067	$36,245	.02%
* TOTAL COUNTY *	579	$14,636,027	$585,344	.35%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR COUNTY				
BEDFORD*	95	$1,599,007	$63,924	.04%
LENOX	68	$1,596,082	$63,718	.04%
CLEARFIELD	26	$243,728	$9,748	.01%
NEW MARKET	10	$53,458	$2,138	.00%
BLOCKTON	13	$129,751	$5,168	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	57	$157,137	$6,286	.00%
* TOTAL COUNTY *	269	$3,779,163	$150,982	.09%
UNION COUNTY				
CRESTON*	286	$14,900,893	$596,014	.36%
AFTON	34	$594,250	$23,768	.01%
LORIMOR	12	$117,220	$4,689	.00%
NON-PERMIT	3	$4,245	$128	.00%
OTHER	73	$457,661	$18,305	.01%
* TOTAL COUNTY *	410	$16,074,269	$642,904	.39%
VAN BUREN COUNTY				
KEOSAUQUA*	64	$1,058,206	$42,329	.03%
BONAPARTE	22	$299,225	$11,970	.01%
FARMINGTON	47	$532,112	$21,283	.01%
MILTON	21	$179,385	$7,177	.00%
BIRMINGHAM	18	$154,383	$6,175	.00%
CANTRIL	20	$137,202	$5,486	.00%
STOCKPORT	20	$306,520	$12,261	.01%
NON-PERMIT	1	$18,218	$547	.00%
OTHER	110	$641,214	$25,648	.02%
* TOTAL COUNTY *	323	$3,326,465	$132,876	.08%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	780	$48,261,978	$1,930,179	1.16%
ELDON	50	$489,198	$19,505	.01%
EDDYVILLE	32	$368,398	$14,732	.01%
AGENCY	31	$386,659	$15,466	.01%
BLAKESBURG	12	$88,296	$3,532	.00%
NON-PERMIT	11	$8,417	$268	.00%
OTHER	146	$1,097,382	$43,884	.03%
* TOTAL COUNTY *	1,062	$50,700,328	$2,027,566	1.22%
WARREN COUNTY				
INDIANOLA*	349	$13,003,530	$520,048	.31%
CARLISLE	88	$2,040,312	$81,612	.05%
NORWALK	101	$1,710,834	$68,435	.04%
MILO	25	$193,842	$7,735	.00%
CUMMING	12	$98,745	$3,925	.00%
HARTFORD	17	$126,083	$5,044	.00%
LACONA	19	$205,298	$8,214	.00%
MARTENSDALE	17	$514,528	$20,582	.01%
NEW VIRGINIA	22	$145,779	$5,832	.00%
ST MARYS	10	$95,976	$3,805	.00%
NON-PERMIT	2	$2,232	$67	.00%
OTHER	156	$1,466,986	$58,666	.04%
* TOTAL COUNTY *	818	$19,604,145	$783,965	.47%
WASHINGTON COUNTY				
WASHINGTON*	302	$12,723,946	$508,887	.31%
KALONA	135	$2,912,833	$116,518	.07%
BRIGHTON	35	$394,729	$15,790	.01%
RIVERSIDE	34	$439,760	$17,592	.01%
WELLMAN	62	$1,707,410	$68,296	.04%
AINSWORTH	19	$246,958	$9,881	.01%
CRAWFORDSVILLE	15	$127,970	$5,119	.00%
WEST CHESTER	12	$68,372	$2,735	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	168	$1,806,947	$72,267	.04%
* TOTAL COUNTY *	782	$20,428,925	$817,085	.49%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	103	$2,402,867	$96,101	.06%
SEYMOUR	34	$333,222	$13,303	.01%
ALLERTON	34	$241,476	$9,662	.01%
HUMESTON	39	$609,967	$24,397	.01%
LINEVILLE	12	$109,778	$4,390	.00%
NON-PERMIT	1	$1,344	$40	.00%
OTHER	73	$521,845	$20,871	.01%
* TOTAL COUNTY *	296	$4,220,499	$168,764	.10%
WEBSTER COUNTY				
FT DODGE*	879	$66,845,053	$2,673,675	1.61%
GOWRIE	62	$2,558,970	$102,178	.06%
DAYTON	46	$635,755	$25,420	.02%
LEHIGH	26	$411,849	$16,476	.01%
OTHO	10	$65,551	$2,622	.00%
BADGER	17	$241,013	$9,640	.01%
CALLENDER	18	$164,413	$6,577	.00%
DUNCOMBE	13	$115,002	$4,600	.00%
HARCOURT	16	$277,869	$11,116	.01%
MOORLAND	12	$73,215	$2,930	.00%
VINCENT	12	$496,002	$19,842	.01%
NON-PERMIT	9	$86,689	$2,600	.00%
OTHER	208	$3,214,164	$128,566	.08%
* TOTAL COUNTY *	1,328	$75,185,545	$3,006,242	1.81%
WINNEBAGO COUNTY				
FOREST CITY*	144	$4,280,612	$171,118	.10%
BUFFALO CENTER	61	$1,638,722	$65,440	.04%
LAKE MILLS	102	$3,050,276	$122,009	.07%
THOMPSON	26	$1,227,376	$49,095	.03%
LELAND	16	$189,111	$7,564	.00%
RAKE	17	$224,678	$8,986	.01%
NON-PERMIT	4	$11,175	$335	.00%
OTHER	77	$2,059,951	$82,399	.05%
* TOTAL COUNTY *	447	$12,681,901	$506,946	.30%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	314	$17,653,863	$706,014	.42%
CALMAR	50	$1,252,939	$50,119	.03%
OSSIAN	52	$1,030,458	$41,217	.02%
FT. ATKINSON	31	$394,235	$15,768	.01%
RIDGEWAY	18	$191,357	$7,654	.00%
SPILLVILLE	23	$288,140	$11,526	.01%
NON-PERMIT	6	$16,624	$499	.00%
OTHER	177	$2,270,219	$90,802	.05%
* TOTAL COUNTY *	671	$23,097,835	$923,599	.56%
WOODBURY COUNTY				
SIOUX CITY*	2,019	$158,554,296	$6,350,966	3.82%
MOVILLE	54	$2,889,475	$115,579	.07%
ANTHON	45	$684,851	$27,394	.02%
CORRECTIONVILLE	50	$696,285	$27,853	.02%
DANBURY	30	$568,033	$22,721	.01%
SERGEANT BLUFF	59	$1,589,565	$63,578	.04%
SLOAN	36	$455,550	$18,222	.01%
CUSHING	17	$68,316	$2,734	.00%
HORNICK	12	$276,407	$11,056	.01%
LAWTON	25	$426,626	$17,063	.01%
PIERSON	23	$189,241	$7,567	.00%
SALIX	16	$407,233	$16,290	.01%
SMITHLAND	18	$82,805	$3,313	.00%
NON-PERMIT	27	$439,632	$13,189	.01%
OTHER	126	$1,190,367	$47,617	.03%
* TOTAL COUNTY *	2,557	$168,518,682	$6,745,142	4.06%
WORTH COUNTY				
MANLY	47	$477,287	$19,090	.01%
NORTHWOOD*	92	$2,790,035	$111,602	.07%
FERTILE	18	$246,481	$9,858	.01%
GRAFTON	18	$187,776	$7,508	.00%
HANLONTOWN	10	$116,502	$4,661	.00%
KENSETT	12	$38,204	$1,530	.00%
NON-PERMIT	3	$26,516	$796	.00%
OTHER	87	$555,627	$22,222	.01%
* TOTAL COUNTY *	287	$4,438,428	$177,267	.11%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WRIGHT COUNTY				
CLARION*	151	$4,581,609	$183,265	.11%
EAGLE GROVE	121	$4,571,272	$182,851	.11%
BELMOND	133	$4,311,529	$172,462	.10%
DOWS	41	$541,089	$21,644	.01%
GOLDFIELD	37	$722,484	$28,901	.02%
ROWAN	13	$177,867	$7,113	.00%
WOOLSTOCK	12	$194,568	$7,783	.00%
NON-PERMIT	3	$2,101	$63	.00%
OTHER	83	$334,045	$13,362	.01%
* TOTAL COUNTY *	594	$15,436,564	$617,444	.37%
* LATE FILERS *	4,687	$56,184,462	$2,247,131	1.35%
** GRAND TOTAL **	89,237	$4,158,120,827	$166,259,891	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

GLOSSARY

TAXABLE SALES — Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include:

a) Sales in interstate commerce,
b) Sales to government units,
c) Sales for resale or processing,
d) Sales of gasoline or diesel fuel,
e) Sales of vehicles subject to registration, and
f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen

COMPUTED TAX DUE — The amount of tax computed to be due based on taxable sales or taxable purchases.

NON-PERMIT — Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.

OTHERS

A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report).

B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).

BUSINESS CLASSIFICATION — Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.

BUSINESS GROUP — Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group is available upon request.

NUMBER OF BUSINESSES — The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.